

In subsections (a)(2)(iii), (b)(2)(iv), and (d)(1) of this section, the former references to "papers" and "books" are deleted as included in the word "records".

In subsections (a)(2)(iii) and (b)(2)(iv) of this section, the former word "reasonable" is deleted as unnecessary in light of the word "pertinent" and the general laws governing administrative action.

Subsections (c) and (d)(1) of this section are revised, in the active voice, to clarify the person who must make the records available.

In subsection (c) of this section, the former reference to "any agent or employee thereof duly authorized by said Comptroller" is deleted as unnecessary in light of the definition of "Comptroller".

In subsection (d)(2) of this section, the former word "compensation" is deleted as included in the word "fee".

Defined terms: "Comptroller" § 1-101
"Dealer" § 9-301 "Motor fuel" § 9-101
"Motor fuel tax" § 1-101 "License" § 9-301
"Person" § 1-101 "Special fuel seller" § 9-301
"Special fuel user" § 9-301 "State" § 1-101

9-310. STATEMENT ON SALES DOCUMENTS.

(A) REQUIRED.

EXCEPT IN A RETAIL SALE IN WHICH THE BUYER DOES NOT CLAIM AN EXEMPTION UNDER THIS SUBTITLE, EACH DEALER, SPECIAL FUEL SELLER, OR RETAIL SERVICE STATION DEALER WHO SELLS MOTOR FUEL SHALL GIVE THE BUYER A SALES DOCUMENT THAT CONTAINS A CONSPICUOUS PRINTED STATEMENT THAT THE SELLER:

(1) HAS ASSUMED LIABILITY FOR THE MOTOR FUEL TAX; AND

(2) WILL PAY THE MOTOR FUEL TAX AS REQUIRED UNDER § 9-314 OF THIS SUBTITLE.

(B) PROHIBITED ACTS.

UNLESS THE STATEMENT REQUIRED BY SUBSECTION (A) OF THIS SECTION APPEARS ON THE SALES DOCUMENT FOR A SHIPMENT OF GASOLINE, OTHER THAN AVIATION GASOLINE, OR OF SPECIAL FUEL FROM A LICENSED DEALER OR A LICENSED SPECIAL FUEL SELLER, A PERSON MAY NOT ACCEPT THE SHIPMENT, PAY FOR IT, OR OFFER IT FOR SALE.

(C) PENALTIES.